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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
09/924,704	08/09/2001	Robert Allen Meldahl		2427

7590 06/29/2004  
Robert Meldahl  
15 HANCOCK COURT  
BASKING RIDGE,, NJ 07921

EXAMINER

MCALLISTER, STEVEN B

ART UNIT	PAPER NUMBER
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3627

DATE MAILED: 06/29/2004

Please find below and/or attached an Office communication concerning this application or proceeding.

# Office Action Summary

Application No.

09/924,704

Applicant(s)

MELDAHL, ROBERT ALLEN

Examiner

Steven B. McAllister

Art Unit

3627

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

## Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If the period for reply specified above is less than thirty (30) days, a reply within the statutory minimum of thirty (30) days will be considered timely.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

## Status

- 1) ☐ Responsive to communication(s) filed on \_\_\_\_.
- 2a) ☐ This action is FINAL. 2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

## Disposition of Claims

- 4) ☒ Claim(s) 1 is/are pending in the application.
- 4a) Of the above claim(s) \_\_\_\_ is/are withdrawn from consideration.
- 5) ☐ Claim(s) \_\_\_\_ is/are allowed.
- 6) ☒ Claim(s) 1 is/are rejected.
- 7) ☐ Claim(s) \_\_\_\_ is/are objected to.
- 8) ☐ Claim(s) \_\_\_\_ are subject to restriction and/or election requirement.

## Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☒ The drawing(s) filed on 09 August 2001 is/are: a) ☐ accepted or b) ☒ objected to by the Examiner.  
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).  
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

## Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some \* c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
2. ☐ Certified copies of the priority documents have been received in Application No. \_\_\_\_.
3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

\* See the attached detailed Office action for a list of the certified copies not received.

## Attachment(s)

- 1) ☒ Notice of References Cited (PTO-892)
- 2) ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)
- 3) ☐ Information Disclosure Statement(s) (PTO-1449 or PTO/SB/08)  
Paper No(s)/Mail Date \_\_\_\_.
- 4) ☐ Interview Summary (PTO-413)  
Paper No(s)/Mail Date. \_\_\_\_.
- 5) ☐ Notice of Informal Patent Application (PTO-152)
- 6) ☐ Other: \_\_\_\_.

## DETAILED ACTION

### *Drawings*

The drawings are objected to under 37 CFR 1.83(a). The drawings must show every feature of the invention specified in the claims. Therefore, all elements of the claimed software machine must be shown or the feature(s) canceled from the claim(s). No new matter should be entered.

Corrected drawing sheets are required in reply to the Office action to avoid abandonment of the application. Any amended replacement drawing sheet should include all of the figures appearing on the immediate prior version of the sheet, even if only one figure is being amended. The figure or figure number of an amended drawing should not be labeled as "amended." If a drawing figure is to be canceled, the appropriate figure must be removed from the replacement sheet, and where necessary, the remaining figures must be renumbered and appropriate changes made to the brief description of the several views of the drawings for consistency. Additional replacement sheets may be necessary to show the renumbering of the remaining figures. The replacement sheet(s) should be labeled "Replacement Sheet" in the page header (as per 37 CFR 1.84(c)) so as not to obstruct any portion of the drawing figures. If the changes are not accepted by the examiner, the applicant will be notified and informed of any required corrective action in the next Office action. The objection to the drawings will not be held in abeyance.

***Claim Rejections - 35 USC § 112***

The following is a quotation of the second paragraph of 35 U.S.C. 112:

The specification shall conclude with one or more claims particularly pointing out and distinctly claiming the subject matter which the applicant regards as his invention.

Claim 1 is rejected as failing to define the invention in the manner required by 35 U.S.C. 112, second paragraph.

The claim(s) are narrative in form and replete with indefinite and functional or operational language. The structure which goes to make up the device must be clearly and positively specified. The structure must be organized and correlated in such a manner as to present a complete operative device. The claim(s) must be in one sentence form only. Note the format of the claims in the patent(s) cited.

It is also noted that bullet points are not typically used in claim drafting. Rather, elements like indexes recited in lines 7-10 are typically recited as a number of indented phrases separated by commas or semicolons. For instance:

an index that ... to a debit accout;  
an index that ... to a credit accout;  
an index that ... to a calender date; and ...

Also, antecedent basis is lacking for several terms throughout the claim. Typically, the first time an element is recited in a claim it is referred to as "a" or "an" if singular. If plural, no preceding term is used. After first recited, whenever the element is again mentioned, it is referred to as "the" or "said" element. For instance:

In line 2, "these entries" should be "the entries" or "said entries".

In line 2, "the financial statements" should be "financial statements" since it is a newly recited element.

In line 3, "the Generally Accepted ..." should be "Generally Accepted ...".

In line 5, "the amount" should be "an amount".

In line 11, "this software" should be "said software" or "the software".

Regarding the means recited in lines 12-27, "the means" should be "means" and "the said multidimensional data structure" should be "the multidimensional ..." or "said multidimensional ...". Only "said" or "the" is needed, not both.

As to lines 26 and 27, the recited element is indefinite since the scope of "all other financial statements governed by said GAAP" is unclear.

In line 28, "needs to be" is unclear.

Lines 30-32 are unclear because it is not clear whether the recited element is limited to the dimensions in the parentheses or the dimensions generally. It is further noted that if it is intended to refer only to those dimensions in parentheses, that it conflicts with the earlier statement setting up indexes to the dimensions which include, but are not limited to those dimensions.

As to lines 33-35, the phrase "e.g., the debit ..." is indefinite.

Regarding the phrase "software machine", it is unclear whether this is intended to claim a computer or whether it is intended to recite a set of software modules. In examining the claim, it was assumed to recite a set of software modules.

The following is a quotation of the first paragraph of 35 U.S.C. 112:

The specification shall contain a written description of the invention, and of the manner and process of making and using it, in such full, clear, concise, and exact terms as to enable any person skilled in the art to which it pertains, or with which it is most nearly connected, to make and use the same and shall set forth the best mode contemplated by the inventor of carrying out his invention.

Claim 1 is rejected under 35 U.S.C. 112, first paragraph, as failing to comply with the enablement requirement. The claim(s) contains subject matter which was not described in the specification in such a way as to enable one skilled in the art to which it pertains, or with which it is most nearly connected, to make and/or use the invention. Claim 1 recites "means to generate all other financial statements governed by the said GAAP", but the disclosure does not discuss what financial statements are governed by GAAP. One of ordinary skill in the art would not be able make the claimed invention without undue experimentation.

***Claim Rejections - 35 USC § 101***

35 U.S.C. 101 reads as follows:

Whoever invents or discovers any new and useful process, machine, manufacture, or composition of matter, or any new and useful improvement thereof, may obtain a patent therefor, subject to the conditions and requirements of this title.

Claim 1 is rejected under 35 U.S.C. 101 because the claimed invention is directed to non-statutory subject matter. In order to be statutory, a claimed invention must be concrete, tangible and useful. The claimed invention is not statutory because it recites only elements of a software engine and a data structure. Software per se is not

tangible and therefore not statutory subject matter. Software embedded on a tangible medium is tangible and therefore statutory.

***Claim Rejections - 35 USC § 103***

The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

Claim 1 is rejected under 35 U.S.C. 103(a) as being unpatentable over Berka (6,275,813) in view of Suh (6,330,545).

Berka shows means of converting standard journal entries into a multidimensional data structure with links to a debit account, credit account, a calendar date. It further shows at least means to generate ledger accounts from the data structure and means to generate income statements from the data structure, wherein the only data needed are the monetary amounts of the journal entries; the indexes that relate the entries to the dimensions; and the data structures. Berka does not explicitly show an index to an entry description or means for producing balance sheets, owner's equity, retained earnings statements or cash flow reports. Suh shows indexing the entries to descriptions (e.g., business activity types), means for generating cash flow statements and means for generating balance sheets from the data structure. It would have been obvious to one of ordinary skill in the art to modify the apparatus of Berka as taught by Suh in order to facilitate ease of reviewing data due to additional report types

and clarifications due to the descriptions. As to all other reports not explicitly shown by Berka or Suh, it is notoriously old and well known in the art to generate any accounting report from a database containing accounting data. It would have been obvious to one of ordinary skill in the art to further modify the apparatus of Berka by producing such reports in order to provide insight into the financial situation of the company.

### ***Conclusion***

The prior art made of record and not relied upon is considered pertinent to applicant's disclosure.

Any inquiry concerning this communication or earlier communications from the examiner should be directed to Steven B. McAllister whose telephone number is (703) 308-7052. The examiner can normally be reached on M-Th 8-6:30.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Robert P. Olszewski can be reached on (703) 308-5183. The fax phone number for the organization where this application or proceeding is assigned is 703-872-9306.



Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free).

  
Steven B. McAllister